

**Pengaruh Kepemilikan Saham Publik, Ukuran Dewan Komisaris,
Profitabilitas dan Umur Perusahaan terhadap Pengungkapan CSR
(Studi Empiris pada Perusahaan Real Estate and Property yang
Terdaftar di BEI pada Tahun 2012-2015)**

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ABSTRAK

Penelitian ini membahas tentang pengaruh kepemilikan saham publik, ukuran dewan komisaris, profitabilitas, dan umur perusahaan terhadap pengungkapan corporate social responsibility. Terdapat beberapa kelompok dalam pengungkapan tanggung jawab sosial perusahaan, meliputi : lingkungan, energi, kesehatan dan keselamatan kerja, lain-lain tentang tenaga kerja, produk, keterlibatan masyarakat dan umum. Untuk profitabilitas dalam penelitian ini diukur menggunakan Net Profit Margin (NPM).

Terdapat 92 sampel terpilih dengan menggunakan purposive sampling dalam perusahaan real estate and property yang terdaftar di Bursa Efek Indonesia periode 2012-2015 berjumlah 52 perusahaan sebagai populasi penelitian. Analisa data menggunakan analisa linear berganda.

Hasil penelitian menunjukkan bahwa ukuran dewan komisaris, profitabilitas, dan umur perusahaan berpengaruh secara signifikan terhadap pengungkapan CSR, sedangkan kepemilikan saham publik tidak berpengaruh secara signifikan terhadap pengungkapan CSR.

Kata Kunci : Kepemilikan saham publik, ukuran dewan komisaris, profitabilitas, umur perusahaan, dan pengungkapan CSR

The Influence of Public Ownership, Board of Commissioners Size, Profitability and Firm Age on CSR Disclosure (Empirical Study on Real Estate and Property Companies Listed in IDX During 2012 to 2015)

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ABSTRACT

This study discusses the influence of public ownership, board of commissioners size, profitability and firm age on the disclosure of corporate social responsibility. There are several groups in the disclosure of corporate social responsibility, including : environment, energy, health and safety, others regarding the labor, product, community and public involvement. In this study, the profitability was measured using the net profit margin (NPM).

There are 92 samples selected using purposive sampling in real estate and property companies listed on the Indonesian Stock Exchange for the period 2012-2015 amounted to 52 companies as the study population. The data were analyzed using multiple linear analysis.

The results showed that the board of commissioners size, profitability, and firm age significantly influence the company's CSR disclosure, while public ownership does not significantly influence the disclosure of CSR.

Keyword : Public ownership, board of commissioners size, profitability, firm age, and CSR disclosure